

Form <b>F-66 (IA-2)</b> (5-8-2013)					
STATE OF IOWA  2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013  CITY OF <u>PRESTON</u> , IOWA DUE: December 1, 2013		16204901000000 CITY CLERK P.O. BOX 37 PRESTON, IA 52069 0037  <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		227,268		227,268	226,572
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		227,268		227,268	226,572
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		82,236	0	82,236	72,764
Licenses and permits		2,775	0	2,775	3,650
Use of money and property		5,193	5,728	10,921	12,000
Intergovernmental		191,975	0	191,975	370,900
Charges for fees and service		803	2,018,438	2,019,241	2,500,740
Special assessments		271	0	271	400
Miscellaneous		36,852	93,949	130,801	12,000
Other financing sources		165,317	0	165,317	120,000
Total revenues and other sources		712,690	2,118,115	2,830,805	3,319,026
Expenditures and Other Financing Uses					
Public safety		222,535	0	222,535	277,156
Public works		120,941	0	120,941	180,870
Health and social services		0	0	0	0
Culture and recreation		100,641	0	100,641	107,625
Community and economic development		9,316	0	9,316	197,500
General government		76,594	0	76,594	76,155
Debt service		21,633	0	21,633	22,000
Capital projects		0	0	0	450,000
Total governmental activities expenditures		551,660	0	551,660	1,311,306
Business type activities		0	2,191,688	2,191,688	1,869,298
Total ALL expenditures		551,660	2,191,688	2,743,348	3,180,604
Other financing uses, including transfers out		0	120,000	120,000	120,000
Total ALL expenditures/And other financing uses		551,660	2,311,688	2,863,348	3,300,604
Excess revenues and other sources over (Under) Expenditures/And other financing uses		161,030	-193,573	-32,543	18,422
Beginning fund balance July 1, 2012		168,939	991,695	1,160,634	846,300
Ending fund balance June 30, 2013		329,969	798,122	1,128,091	864,722
Note - These balances do not include \$ -2,342 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 124,003	Other long-term debt		\$ 0
Revenue debt		\$ 852,228	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 2,293,756
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk BRENDA L TEBBE		Telephone ———→	Area Code 563	Number 689-3081	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF PRESTON			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	<b>Section A - TAXES</b>											1
2	<b>Taxes levied on property</b>	227,268						227,268			227,268	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	227,268	0		0	0	0	227,268		T01	227,268	4
5	Delinquent property taxes							0		T01	0	5
6	<b>Total property tax</b>	227,268	0		0	0	0	227,268			227,268	6
7	<b>TIF revenues</b>							0		T01	0	7
	<b>Other city taxes</b>											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,073						5,073		T15	5,073	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes	77,163						77,163		T09	77,163	14
15	<b>TOTAL OTHER CITY TAXES</b>	82,236	0	0	0	0	0	82,236	0		82,236	15
16	<b>Section B - LICENSES AND PERMITS</b>	2,775						2,775		T29	2,775	16
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17
18	Interest	298	2,670					2,968	5,728	U20	8,696	18
19	Rents and royalties	2,225						2,225		U40	2,225	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	2,523	2,670	0	0	0	0	5,193	5,728		10,921	22
23												23
24	<b>Section D - INTERGOVERNMENTAL</b>											24
25												25
26	<b>Federal grants and reimbursements</b>											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		96,916					96,916		C46	96,916	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants	6,594						6,594		C89	6,594	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	6,594	96,916	0	0	0	0	103,510	0		103,510	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	15,964						15,964		D89	15,964	64
65	Township contributions	38,711						38,711		D89	38,711	65
66	Fire/EMT service							0		D89	0	66
67	Police services	33,790						33,790		D89	33,790	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	88,465	0	0	0	0	0	88,465	0		88,465	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	95,059	96,916	0	0	0	0	191,975	0		191,975	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	206,554	A91	206,554	73
74	Sewer							0	192,339	A8Ø	192,339	74
75	Electric							0	1,105,086	A92	1,105,086	75
76	Gas							0	388,993	A93	388,993	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	125,466	A81	125,466	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	803						803		A89	803	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	803	0	0	0	0	0	803	2,018,438		2,019,241	104
105												105
106	Section F - SPECIAL ASSESSMENTS		271					271		U01	271	106
107	Section G - MISCELLANEOUS											107
108	Contributions	7,569						7,569		U99	7,569	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	1,197						1,197		U11	1,197	110
111	Fines	20						20		U30	20	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Reimbursements/Refunds	4,468						4,468			4,468	114
115	Miscellaneous	1,067						1,067	93,949		95,016	115
116	Insurance proceeds	22,531						22,531			22,531	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	36,852	0	0	0	0	0	36,852	93,949		130,801	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF PRESTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	447,516	99,857	0	0	0	0	547,373	2,118,115		2,665,488	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	45,317						45,317		NR	45,317	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	120,000						120,000			120,000	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	165,317	0	0	0	0	0	165,317	0		165,317	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	612,833	99,857	0	0	0	0	712,690	2,118,115		2,830,805	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	-22,042	299,121	0	-108,140	0	0	168,939	991,695		1,160,634	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	590,791	398,978	0	-108,140	0	0	881,629	3,109,810		3,991,439	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF PRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	144,373						144,373		E62	144,373	2
3	Purchase of land and equipment	27,999						27,999		G62	27,999	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	50,163						50,163		E24	50,163	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	222,535	0	0	0	0	0	222,535			222,535	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	<b>Section B — PUBLIC WORKS</b>											41
42	Roads, bridges, sidewalks — Current operation	52,176	31,488					83,664		E44	83,664	42
43	Purchase of land and equipment	12,024						12,024		G44	12,024	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	15,712						15,712		E44	15,712	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	9,541						9,541		E44	9,541	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	<b>TOTAL PUBLIC WORKS</b>	89,453	31,488	0	0	0	0	120,941			120,941	80



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF PRESTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	67,701	710					68,411		E52	68,411	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	18,092						18,092		E61	18,092	127
128	Purchase of land and equipment	8,730						8,730		G61	8,730	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	5,408						5,408		E61	5,408	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	99,931	710	0	0	0	0	100,641			100,641	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	9,316						9,316		E89	9,316	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	9,316	0	0	0	0	0	9,316			9,316	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	6,591						6,591		E29	6,591	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	48,275						48,275		E23	48,275	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	230						230		E89	230	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	1,130						1,130		E25	1,130	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	20,368						20,368		E31	20,368	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	76,594	0	0	0	0	0	76,594			76,594	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	Principal				17,581			17,581			17,581	178
179	Interest and fiscal charges				4,052			4,052			4,052	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	21,633	0	0	21,633			21,633	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	0	0	0			0	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	0	0	0			0	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	497,829	32,198	0	21,633	0	0	551,660			551,660	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF PRESTON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation											198
199	Purchase of land and equipment											199
200	Construction											200
201	Sewer and sewage disposal — Current operation											201
202	Purchase of land and equipment											202
203	Construction											203
204	Electric — Current operation											204
205	Purchase of land and equipment											205
206	Construction											206
207	Gas Utility — Current operation											207
208	Purchase of land and equipment											208
209	Construction											209
210	Parking — Current operation											210
211	Purchase of land and equipment											211
212	Construction											212
213	Airport — Current operation											213
214	Purchase of land and equipment											214
215	Construction											215
216	Landfill/Garbage — Current operation											216
217	Purchase of land and equipment											217
218	Construction											218
219	Hospital — Current operation											219
220	Purchase of land and equipment											220
221	Construction											221
222	Transit — Current operation											222
223	Purchase of land and equipment											223
224	Construction											224
225	Cable TV, telephone, Internet — Current operation											225
226	Purchase of land and equipment											226
227	Housing authority — Current operation											227
228	Purchase of land and equipment											228
229	Construction											229
230	Storm water — Current operation											230
231	Purchase of land and equipment											231
232	Construction											232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF PRESTON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation								4,225	E89	4,225	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								90,168		90,168	242
243	Enterprise Capital Projects								437,276		437,276	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,191,688		2,191,688	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	497,829	32,198	0	21,633	0	0	551,660	2,191,688		2,743,348	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out							0	120,000		120,000	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	0	0	0	0	0	0	0	120,000		120,000	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	497,829	32,198	0	21,633	0	0	551,660	2,311,688		2,863,348	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		367,163					367,163			367,163	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>	20,842						20,842			20,842	266
267	<b>Unassigned</b>	72,120	-383		-129,773			-58,036			-58,036	267
268	<b>Total Governmental</b>	92,962	366,780	0	-129,773	0	0	329,969			329,969	268
269	<b>Proprietary</b>								798,122		798,122	269
270	<b>Total ending fund balance June 30, 2013</b>	92,962	366,780	0	-129,773	0	0	329,969	798,122		1,128,091	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	590,791	398,978	0	-108,140	0	0	881,629	3,109,810		3,991,439	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF PRESTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 379,260

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 307,000	29U \$	39U \$ 33,000	49U \$	49U \$	49U \$ 274,000	49U \$	I91 \$ 12,330
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U 600,000	29U	39U 21,772	49U	49U	49U 578,228		I92 18,228
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. G.O. Fire Truck Note	19U 96,267	29U	39U 16,826	49U 79,441	49U	49U	49U	I89 4,051
11. G.O. Street Lighting Note	19U 0	29U 45,317	39U 755	49U 44,562	49U	49U	49U	I89 0
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	1,003,267	45,317	72,353	124,003	0	852,228	0	34,609

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$ 0
Outstanding as of JUNE 30, 2013	64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents
\$	45,875,117 x .05 = \$ 2,293,756

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		1,125,749	1,125,749
	REMARKS				

V98